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Approved For Release 2001/11/19 : CIA-RDP78-04718A002200360053-2  
General Accounting Office Policy and  
Procedures Manual for Guidance of  
Federal Agencies

Transmittal Sheet No. 1: All Holders of the Manual

1. Purpose and scope

Attached is the initial distribution of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, or of individual titles if such were requested. This distribution includes all of the nine titles with the exception of Chapters 2000 to 9000, inclusive, of Title 2, and Appendix A of Title 9 (facsimiles of Standard Forms). These will be issued at a later date.

The parts of the Manual which constitute a codification of General Regulations, Accounting Systems Memorandums, Accounting Principles Memorandums, Circular Letters, Bulletins and other regulations, include all issuances through April 30, 1957, and Accounting Systems Memorandum No. 39, Supplement 1, of June 27, 1957. Material issued after April 30 will be incorporated as Manual revisions. As indicated in the Introduction to the Manual, a separate series of transmittal sheets will be used to transmit future revisions applicable to each title.

The contents of this Manual are hereby officially promulgated.

2. New material

The material issued at this time generally constitutes a codification of requirements and procedures which have already been published by the General Accounting Office in the form of regulations and other official issuances. Generally, new requirements or instructions not heretofore published have not been incorporated in the Manual. However, certain significant changes in prior regulations were made to clarify or update former instructions. For example, the Regulations under the Government Corporation Control Act were codified in Chapter 3500 of Title 3 in such manner as to conform with current legislation and related regulations. Also, certain material has been incorporated in Title 7 to replace obsolete procedural instructions pertaining to central accounting and reporting requirements previously included in General Regulations and other instructions.

In addition, throughout the Manual considerable explanatory material has been included on the functions and operations of the General Accounting Office. Also included are statutory provisions and references to regulatory requirements of other Government agencies having a bearing on the operations of the General Accounting Office.

3. Superseded material

Attached to this Transmittal Sheet as Appendix A is a listing of the regulatory and instructional materials, other than decisions, which were issued prior to May 1, 1957, and considered for codification in the Manual. This list indicates the parts of the Manual in which the pertinent instructions have been codified or, where applicable, the reasons for exclusion of the material. Information concerning regulations superseded prior to June 30, 1956, may be obtained from the volumes of the published decisions of the Comptroller General (see 35 Comp. Gen. 717-741, and similar listings in prior volumes).

All General, Special, and other Regulations, Accounting Systems Memorandums, Circular Letters, and Bulletins cited in Appendix A, except as specified by footnote 3 of Appendix A, which were not previously rescinded, are superseded by this Manual.

4. Instructions remaining in force

All regulatory and instructional material issued subsequent to April 30, 1957, and not included in the Manual, shall be incorporated in the Manual as revisions to the applicable instructions. These include:

Circular No.	Date of Regulation	Title
118-Revised Supplement No. 2	September 3, 1957	Rendition of Statements of Depositary Accounts and Check Data to the United States General Accounting Office; Check Voiding and Cancellation Procedures; Processing Undeliverable Checks; and Other Related Check Matters
129, Supplement No. 1	August 12, 1957	Collection and Accounting Procedures Relating to Debts Due the United States Exclusive of Transportation Debts and Relief of Accountable Officers
135	July 12, 1957	Numbering Vouchers, Schedules, and Other Accounting Documents
136	September 3, 1957	Crediting Undeliverable Checks to Government Accounts
General Services Administration-Treasury-General Accounting Office Joint Regulation Supplement No. 1	July 15, 1957	Joint Regulation for Small Purchase Utilizing Imprest Funds

Issuance of this Manual does not supersede or otherwise alter any instructions contained in decisions of the Comptroller General or other instructions issued by the General Accounting Office which are not specified in the attached listing. The instructions contained in the Manual likewise do not supersede or alter any specific exceptions or special procedures which have been approved for individual agencies.

5. Effective date

The Manual provisions shall be effective immediately.

September 18, 1957

  
Comptroller General  
of the United States

SUMMARYInstructions Considered for Codification in  
General Accounting Office Manual  
for Guidance of Federal Agencies

## PART I

UNITED STATES GENERAL ACCOUNTING OFFICE  
GENERAL REGULATIONS

<u>Gen. Reg. No.</u>	<u>Date</u>	<u>Basic Coverage in Manual</u>	<u>Other Coverage and Remarks</u>
1 thru 33 and Supps.			<u>1/</u>
34 and Supps.	May 19, 1924 Various		Rescinded by G. R. 133, March 5, 1957
35 thru 49 and Supps.			<u>1/</u>
50 Rev.	Oct. 24, 1949	4GAO2000 and 5GAO6000	1GAO5030 (Par. 6 of the Reg.)
Supp. 1 Rev.	July 20, 1953	4GAO2000 and 5GAO6000	
Supp. 2	Dec. 13, 1951		<u>2/</u>
Supp. 3	Jan. 6, 1954	4GAO2000 and 5GAO6000	7GAO4400
Supp. 4	June 14, 1955	4GAO2000	
51	June 18, 1926	7GAO4500 and 7GAO5000	7GAO5910 (as to Supp. 9)
Supps. 1 thru 15	Various		
52	June 19, 1926		<u>1/</u>
53	July 1, 1926		<u>2/</u>
54 thru 70 and Supps.			<u>1/</u>
71	Mar. 18, 1929		<u>2/</u>
72 Rev.	June 12, 1951	7GAO5060	
73 thru 79 and Supps.			<u>1/</u>
80	Aug. 15, 1934	7GAO7000	7GAO4500 and 5000
Supp. 1	Jan. 9, 1936		<u>2/</u>
Supp. 2	Oct. 18, 1954	7GAO7020	
81 thru 83 and Supps.			<u>1/</u>
84-2nd Rev.	Nov. 20, 1950	7GAO1000	
Supp. 1	May 17, 1951	7GAO1000	
Supp. 2	July 18, 1951	7GAO1000	
Supp. 3	Dec. 3, 1951	7GAO1000	
Supp. 4	Apr. 22, 1957	7GAO1000	
85	June 15, 1936		<u>1/</u>

1/ Instructions have been rescinded or were inoperative as of June 30, 1956.  
(See 35 Comp. Gen. 717 to 741)

2/ Instructions have not been codified in the Manual since they have been  
deemed obsolete, temporary, or too restrictive in application to justify  
codification.

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<u>Gen. Reg. No.</u>	<u>Date</u>	<u>Basic Coverage in Manual</u>	<u>Other Coverage and Remarks</u>
86 Rev.	June 11, 1937	7GAO5800	
Supp. 1	June 6, 1944	7GAO5800	
Supp. 2	Mar. 1, 1949	7GAO5800	
87	June 25, 1936	7GAO3000	7GAO3500
Amendment	Dec. 29, 1942	7GAO3000	
Supp. 1	July 12, 1943		6GAO3000
Supp. 2	Dec. 9, 1949	7GAO3000	
Supp. 3 Rev.	Jan. 6, 1954	7GAO6500	
Supp. 3 Rev. Amend- ment	Apr. 26, 1957	7GAO6500	
Supp. 4	Aug. 12, 1954	7GAO3000	
88-2nd Rev. and Supps.	Nov. 7, 1950 Various	7GAO5300	
89 thru 92 and Supps.			1/
93-2nd Rev. Supp. 1	June 29, 1954 July 3, 1956	3GAO4500 3GAO4500	7GAO5000
94			1/
95	June 1, 1942		1/
Supp. 1	Apr. 16, 1951		2/
96 and Supps.	Dec. 15, 1942 Various		Rescinded by G. R. 133, March 5, 1957
97 Rev. and Supps.	Jan. 21, 1946 Various	5GAO3000	
98	Oct. 7, 1943		Rescinded by G. R. 125, April 2, 1956
99	Nov. 20, 1943		1/
100	Oct. 4, 1943		3/
101 Supp. 1	Oct. 9, 1943 Dec. 9, 1955		1/ Rescinded by G. R. 133, March 5, 1957
102-2nd Rev. and Supps.	June 28, 1946 Various		Rescinded by G. R. 133, March 5, 1957
103-1st Rev.	Mar. 10, 1952	7GAO5100	
104 Rev. and Supps.	Apr. 5, 1951 Various		Rescinded by G. R. 104-2nd Rev., March 5, 1957
104-2nd Rev.	Mar. 5, 1957	4GAO2500; 3500 and 4000 6GAO8500	
105 Rev.	Apr. 9, 1953		Rescinded by G. R. 133, March 5, 1957
106 Supps. 1 and 2 Supp. 3	Oct. 9, 1946 Various Dec. 14, 1954		1/ 1/ Rescinded by G. R. 133, March 5, 1957
107 Supp. 1	Oct. 14, 1946 Aug. 30, 1955		1/ Obsolete - See Treas.- GAO Joint Reg. 29, 1955

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<u>Gen. Reg. No.</u>	<u>Date</u>	<u>in Manual</u>	<u>Remarks</u>
108 and Supps.	Nov. 21, 1946 Various		Rescinded by G.R. 123, May 1, 1955
109 Rev. and Supps.	Jan. 17, 1949 Various	7GAO5200	
110 Supp. 1	Feb. 12, 1947 Feb. 6, 1952	7GAO5400	
111  Supp. 1 Supp. 2	June 9, 1950  Dec. 5, 1950 Jan. 8, 1952		Rescinded by G.R. 133, March 5, 1957 1/ Rescinded by G.R. 133, March 5, 1957
112	July 17, 1951	7GAO5920	
113	Sept. 20, 1951		2/
114	Sept. 26, 1951	7GAO5930	
115 Rev. and Supps.	Sept. 18, 1952 Various	7GAO5000; 7GAO7500 and 8GAO3000	5GAO4000, and 6GAO6000
116 Supp. 1	Mar. 17, 1952 Aug. 30, 1955		Rescinded by G.R. 116, Rev. April 22, 1957
116 Rev.	Apr. 22, 1957	7GAO4400	
117-2nd Rev.	June 7, 1956		Rescinded by G.R. 133, March 5, 1957
118 Rev.  Supp. 1	June 29, 1955 Sept. 1, 1955	7GAO6000 and 7GAO6500	
119 Rev.	June 30, 1955	3GAO4000; 7GAO6000 and 7GAO6500	
120 Rev.	May 18, 1954		Rescinded by G.R. 129 and 130, July 30, 1956
121	Jan. 21, 1955	7GAO3500; 7GAO5000 and 7GAO5500	
122 and Supps.	May 5, 1955 Various	7GAO7000	
123 and Supps.	May 1, 1955 Various	5GAO2000	5GAO5000 and 5GAO6000
124	Nov. 23, 1955	4GAO3000	
125	Apr. 2, 1956	7GAO2000; 7GAO4000 and 7GAO4200	
126	June 14, 1956	7GAO6000	
127 Supp. 1	June 28, 1956 Mar. 21, 1957	7GAO2500	

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<u>Gen. Reg. No.</u>	<u>Date</u>	<u>Basic Coverage in Manual</u>	<u>Other Coverage and Remarks</u>
128	July 27, 1956	7GAO6000	
129	July 30, 1956	4GAO5000 and 3GAO4500	
130	July 30, 1956	5GAO5000	
131 Supp. 1	Aug. 7, 1956 Sept. 14, 1956		Rescinded by G. R. 131 Rev., March 21, 1957
131 Rev.	Mar. 21, 1957	7GAO1000 and 7GAO2000	7GAO3000; 7GAO4400 and 4GAO2000
132	Nov. 9, 1956	7GAO6500	
133	Mar. 5, 1957	6GAO all chap- ters	
134	Mar. 11, 1957	7GAO5000	5GAO2000 and 5GAO3000

PART II

COMPTROLLER GENERAL'S SPECIAL REGULATIONS

<u>Reg. No.</u>	<u>Date</u>	<u>Basic Coverage in Manual</u>	<u>Remarks</u>
1	Nov. 13, 1950	1GAO5020	

PART III

UNITED STATES GENERAL ACCOUNTING OFFICE REGULATIONS  
UNDER THE GOVERNMENT CORPORATION CONTROL ACT

<u>Reg. No.</u>	<u>Date</u>	<u>Basic Coverage in Manual</u>	<u>Remarks</u>
	Dec. 1, 1947	3GAO3500	

PART IV

UNITED STATES GENERAL ACCOUNTING OFFICE  
ACCOUNTING SYSTEMS MEMORANDUMS

<u>ASM No.</u>	<u>Date</u>	<u>Basic Coverage in Manual</u>	<u>Other Coverage and Remarks</u>
1	June 7, 1949		2/
2	June 7, 1949		3/
3	June 29, 1949		1/
4 Rev.	Mar. 30, 1951		1/
5	Oct. 5, 1949	7GAO4000	
6	Dec. 1, 1949		2/

<u>ASM No.</u>	<u>Date</u>	<u>in Manual</u>	<u>Remarks</u>
7 Supp. 1	May 2, 1950 Feb. 1, 1951		<u>3/</u>
8 and Supps.	June 23, 1950 Various		<u>1/</u>
9-2nd Rev. and Supps.	Dec. 11, 1950 Various		Rescinded by G. R. 125, April 2, 1956
10 Supp. 1	Oct. 5, 1950 Apr. 30, 1957	7GAO3000	See also Title 2
11	Nov. 24, 1950	7GAO1000	
12 and Supps.	Dec. 11, 1950 Various		<u>1/</u>
13	Dec. 11, 1950		<u>1/</u>
14	Jan. 11, 1951	7GAO7000	
15 and Supps.	Apr. 16, 1951 Various	7GAO2000 and 7GAO7000	See Treas. - GAO Joint Reg. No. 4- Rev. April 29, 1955
16 Supp. 1	Apr. 26, 1951 Sept. 6, 1951		<u>1/</u>
17 Rev.	June 14, 1955	7GAO3000	
18 Rev.	Aug. 25, 1955	7GAO7000	
19 and Supps.	Oct. 18, 1951 Various	7GAO5100	
20	Dec. 21, 1951		Rescinded by G. R. 133, March 5, 1957
21	Feb. 20, 1952	7GAO5000	
22 Rev.	Dec. 15, 1952		<u>1/</u>
23 Rev.	June 19, 1953	7GAO3520	
24 Supp. 1	June 16, 1952 July 9, 1952		<u>1/</u>
25	Oct. 31, 1952		<u>1/</u>
26 Rev.	Sept. 21, 1955		Rescinded by G. R. 131 Rev., March 21, 1957
27	June 30, 1953		<u>1/</u>
28 and Supps.	June 26, 1953 Various	7GAO4000	
29	July 8, 1953		<u>1/</u>
30	Jan. 11, 1954		<u>1/</u>
31-2nd Rev.	Sept. 21, 1955	7GAO3000	
32	Apr. 13, 1954		<u>3/</u>
33 Rev.	June 29, 1955	3GAO4000	

<u>ASM No.</u>	<u>Date</u>	<u>Basic Coverage in Manual</u>	<u>Other Coverage and Remarks</u>
34	May 17, 1954		1/
35 and Supps.	Sept. 3, 1954 Various		Rescinded by G. R. 127, June 28, 1956
36	Jan. 31, 1955		2/
37	Mar. 23, 1955	7GAO4300	Par. 3, rescinded by G. R. 133, March 5, 1957
38	Mar. 9, 1955		Rescinded by G. R. 134, March 11, 1957
39 Supp. 1	Aug. 1, 1956 June 27, 1957	9GAO1000	

PART V

UNITED STATES GENERAL ACCOUNTING OFFICE  
ACCOUNTING PRINCIPLES MEMORANDUMS

<u>APM No.</u>	<u>Date</u>	<u>Title</u>	<u>Coverage in Manual</u>
	Aug. 15, 1952	The Contribution of Accounting to Better Management (Letter to Heads of Depart- ments and Establish- ments)	2GAO1100
1	Nov. 26, 1952	Statement of Account- ing Principles and Standards for Guid- ance of Executive Agencies of the Fed- eral Government	2GAO1200
2	Feb. 5, 1954	Relationship of Cost and Expenditure Con- cepts in the Use of Accounting Data	2GAO1280



PART VI

UNITED STATES GENERAL ACCOUNTING OFFICE  
CIRCULAR LETTERS AND BULLETINS

Bulletin or Letter No.	Date	Title	Basic Coverage in Manual	Other Coverage and Remarks
	Aug. 20, 1956	Dual Compensation Debts (Circular Letter to Heads of Depts. from Director of Claims Div.)	4GAO6000	
	Jan. 18, 1957	Debts Arising from Dam- age by Private Vehicles (Circular Letter to Heads of Depts. from Director of Claims Division)	4GAO6500	
Bulletin No. 9	May 18, 1926	Statement of U.S. Gov- ernment Official Tele- phone Toll Service	7GAO5500	
B-3368	Mar. 19, 1957	Irregularities under the Bacon-Davis Act	4GAO4500	7GAO3530
A-13067	May 24, 1939	Official Long-Distance Telephone Tolls; Special Administrative Certifi- cation for Payment	7GAO5500	
A-13067	Mar. 10, 1954	Placing of Long Distance Telephone Calls	7GAO5500	
A-13067	June 25, 1954	Use by the Bell System of Regular Customer Toll Statement in Billing Govt. Accounts for Automati- cally Recorded Telephone Messages	7GAO5500	
A-13067	Aug. 26, 1955	Extension in Use of Credit Cards Issued by the Western Union Telegraph Company	7GAO5500	
A-13067	Dec. 2, 1955	Authorization to Independ- ent Telephone Companies to Use Company Statement Supported by Original Toll Tickets in Billing U.S. Government	7GAO5500	
A-13067	Feb. 3, 1956	Simplification of Billing Procedures of Telephone and Telegraph Companies	7GAO5500	
A-13067	Mar. 1, 1956	Use of Regular Commer- cial Statement by Western Union Telegraph Company	7GAO5500	
A-13067 A-51644	Nov. 6, 1956	Toll Credit Cards	7GAO5500	
A-16366	Aug. 15, 1942	Claims Against Common Carriers for the Value of Unused Passenger Tickets or Portions Thereof	5GAO2000	
A-14235	July 15, 1943	Transportation Differing from that Specified in Government Request for Transportation	5GAO2000	
A-14235	Aug. 21, 1945	Exchange of U.S. Govt. Transportation Requests at Ticket Offices	5GAO2000	

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Bulletin or Letter No.	Date	Title	Basic Coverage in Manual	Other Coverage and Remarks
B-21514 B-23585 B-23686	Apr. 27, 1942	Notice of Bankruptcy Proceedings of Debtors of the United States	4GAO5000	
B-28389	Aug. 16, 1950	Use of GAO Form 3010, "Request for Informa- tion"---	3GAO5000	
B-31372 A-51607	Nov. 24, 1943	Responsibility of Dis- bursing and Certifying Officers	3GAO4500	
B-45105	Jan. 21, 1955	Special Attention of Pay- roll Units		Rescinded by G.R. 133, March 5, 1957
B-45105	Apr. 18, 1955	Special Attention of Pay- roll Units		Rescinded by G.R. 133, March 5, 1957
A-51601	Feb. 8, 1952	Original Certified In- voices Required to Sup- port Payments	7GAO5000	
A-51607 A-80013	Dec. 8, 1936	Stating of Individuals' Names on Vouchers and Rolls		Rescinded by G.R. 133, March 5, 1957
A-51607 A-49009	Feb. 9, 1942	Certificate by Contrac- tors and Subcontractors in Support of Public Vouchers Under "Cost-Plus-A- Fixed-Fee" Contracts		2/
A-51607 A-49009	June 3, 1942	Certification by Vendors and Contractors of Maxi- mum Prices on Invoices or Public Vouchers		2/
A-51607 A-49009	May 1, 1950	Certificate for Use by Contractors and Vendors on Invoices or Bills	7GAO5000	7GAO4500
B-97385	Sept. 20, 1956	Procedures for the Re- covery of Amounts in Which Contractors are Found to be Indebted to the U.S.	4GAO5500	4GAO5000
B-112924 B-112924	Nov. 25, 1952 Mar. 19, 1957	Disposition of Undeliv- erable Checks	7GAO6000	
B-113864	Sept. 23, 1953	Prompt Submission of Claims Cognizable by the General Accounting Of- fice Affected by the Stat- utes of Limitation	4GAO2000	5GAO6000
B-115338	Aug. 31, 1956	Revision of Standard Form No. 2800, Application for Death Benefits, Civil Service Retirement System	6GAO5000	
B-130542	Feb. 15, 1957	Vouchers Entitled to Cash Discounts	7GAO5000	